



1995

**BUDGET
IN
BRIEF**

BOARD OF COUNTY COMMISSIONERS

Bob Bedinghaus
Commissioner

Guy C. Guckenberger
President

John S. Dowlin
Commissioner

David J. Krings
County Administrator

MAY 23 '95

HAMILTON COUNTY VISION

To serve the citizens of Hamilton County by providing the best and most responsive county government in America.



1995

BUDGET IN BRIEF

Prepared by:

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INTRODUCTION GOVERNMENT & BUSINESS

The mission of Hamilton County Government: to reach out to Hamilton County residents in order to provide efficient service of the highest quality, encourage resident participation in service development and to deliver County services equitably.

Members of the Board of County Commissioners are:

Guy C. Guckenberger, President
 Bob Bedinghaus
 John S. Dowlin

In addition to the County Commissioners, other elected officials serve the County and include:

Eve Bolton, Recorder
 William W. Brayshaw, Engineer
 James Cissell, Clerk of Courts
 Joseph T. Deters, Prosecutor
 Robert A. Goering, Jr., Treasurer
 Simon L. Leis, Jr., Sheriff
 Dr. Carl L. Parrott, Jr., Coroner
 Dusty Rhodes, Auditor

The 1995 budget categorizes County services by major function and details the costs associated with those services. The functions are:

Judicial
 Public Works/
 Metropolitan Sewer District
 Public Safety
 Environmental Control
 Social Services
 Economic Development
 Health
 General Government
 Debt Service
 Parks/Zoo
 Capital Improvements

1995 HAMILTON COUNTY ADOPTED BUDGET By Major Government Function (In Millions)

	1994 <u>Adopted</u>	1995 <u>Adopted</u>
Judicial	\$56.8	\$60.7
Public Works	36.7	29.3
Public Safety	62.7	66.1
Environmental Control	6.7	8.1
Social Services	159.5	175.9
Economic Development	15.4	21.3
Health	185.0	180.3
General Government	52.4	55.3
Debt Service	41.9	124.2*
Parks - Zoo	4.8	4.9
Capital Improvements	47.6	13.5
Metropolitan Sewer District	<u>25.4</u>	<u>25.5</u>
Total County Budget	\$ 764.9	\$ 835.1

*Approximately \$34 million of the debt service increase is due to a change in accounting treatment for the repayment of bond anticipation notes in 1995.
 Funding for \$33.4 million of new County Capital Improvement Projects are included in the debt service amount.

COUNTY PROFILE

Hamilton County government responds to the needs of its citizens through a cooperative effort of elected officials, employees and citizen members of volunteer boards.

LOCATION

The County is situated in the extreme southwestern corner of the State and covers an area of 414 square miles. Within the County are 21 cities, 16 villages and 12 townships. The County is the third largest in the State in terms of population. Located on the Ohio River, the Cincinnati metropolitan area includes Hamilton, Warren, Clermont, Brown and Butler Counties in Ohio, Dearborn and Ohio Counties in Indiana, and Kenton, Campbell, Gallatin, Grant, Pendleton and Boone Counties across the river in Kentucky.

HISTORY

Early settlers traveled down the Ohio River to the area that is now Hamilton County by flatboat and in 1788 founded Losantiville, which was soon renamed Cincinnati. Hamilton County, named for Alexander Hamilton, was established in 1790. It was the second county to be carved out of the Northwest Territory and antedated Ohio statehood by over 12 years. With 2,000 inhabitants, its boundaries included roughly one eighth of what is now Ohio.

Development of the new county took place mainly in Cincinnati, which soon became a booming river town ("The Queen City of the West") as Ohio River barges and steamboats brought settlers of varied national origins and industrial skills to the area. Settlers soon fanned out from the crowded riverfront area to the surrounding valleys and hilltops forming new towns of individual character, many of which later became part of Cincinnati. After the Civil War and the development of the railroads, the city's growth rate slowed. Hamilton County's population growth since 1900, when the city contained 80% of the county's 409,479 people, has been mainly outside of Cincinnati. Now a tri-county hub, the area is noted for commerce, industry and a strong educational and cultural heritage. The total population as of the 1990 census for Hamilton County is 866,228, of which 370,481 or 42% is in Cincinnati.

COUNTY PROFILE

GOVERNMENT STRUCTURE

The County has only those powers, and powers incidental thereto, conferred upon it by Ohio statutes. A three-member Board of County Commissioners is the primary legislative and executive body of the County.

In addition to three Commissioners, eight other administrative officials of the County, each of whom is independent within the limits of the State statutes affecting the particular office, are elected for terms of four years each. The County Auditor and a County Commissioner are elected in even numbered non-presidential election years and the other County Commissioners and other County officers are elected in presidential election years. Common Pleas Judges, Municipal Court Judges, Domestic Relations Judges, Juvenile Court Judges, and the Probate Judge are elected on a County-wide basis for six year terms.

1995 BUDGET

The 1995 Budget contains appropriations in the amount of \$835.1 million. These appropriations include \$95.5 million for the Metropolitan Sewer District (MSD) operating budget, \$13.5 million for MSD Capital Improvements and \$ 165.7 million for the general fund. Included in the \$ 835.1 million is \$53.0 million in transfers between funds resulting in a net budget of \$ 782.1 million.

The 1995 budget is the result of the continued implementation of a budget based on planning. Statements of vision, core values, mission and goals were adhered to. Both fiscal and programmatic performance were reviewed through indicators of the demand for service, program workload, performance and effectiveness. During this budget process departments were asked to compare their performance (with particular emphasis on effectiveness) to benchmarks offering a perspective to their level of performance. The benchmarking concept was expanded during the 1995 process and will play a more meaningful role in future years.

Efforts were concentrated on the operations funded through the General Fund to meet the County's goals. Departments supported by the General Fund were asked to develop a contingency plan which would result in a 5% reduction from the 1994 General Fund support. The 5% reduction was to be achieved through a combination of expenditure cuts and revenue increases. The departments were also asked to explain the impact on cost and service to the public of each step in the contingency plan. It should be noted that the 1994 base from which reductions were made had personnel related line items reduced by 3% in anticipation of turnover savings.

The needs of the residents of Hamilton County and their ability to pay for services were considered when the Commissioners set the goals for the development of the 1995 budget. The budgetary goals have been met to the following extent:

- The 1995 budget shall be adopted prior to January 1, 1995. The budget was adopted on December 21, 1994 by the Board of County Commissioners following a public hearing.
- The 1995 budget does not include an increase in the sales tax.
- All special funds shall, to the extent possible, reimburse the General Fund for both direct and indirect costs.

Reimbursements to the General Fund and direct charges to restricted funds are made from the Child Support Enforcement Agency, Children's Services Levy, the Senior Services Levy, the Metropolitan Sewer District budget and from numerous other funds.

Many of the reimbursements to the General Fund that were made in prior years are now direct charges to the appropriate funds, such

as Mental Health Levy, Indigent Health Levy and the Drake Health and Hospitalization Services Levy.

- \$15.0 million shall be the General Fund planned reserve.

The General Fund will have an estimated \$21.3 million carryover balance into 1995 free from encumbrances, including a planned reserve of \$15.0 million. The cash balance is estimated to be \$25.3 million, with approximately \$4.0 million of year ending encumbrances.

- The level of ongoing (General Fund) revenue shall meet or exceed the level of ongoing (General Fund) expenditure.

Projected expenditures exceed the level of revenues in the General Fund budget. However, after making adjustments in the revenue and expenditure portion of the budget that are one time in nature, ongoing revenues exceed ongoing expenditures by approximately \$17,000.

- The 1995 budget includes funding for Family and Children First Council.

The program in 1994 was funded by the State of Ohio, however there are no assurances of continued funding. Funding from Children's Services and Community Mental Health will support 1995 activities.

- The budget will include funding for an expanded benchmarking process.

Funding of \$300,000 was provided for benchmarking and other planning procedures. Funding is also included for Hamilton County to participate in the International City/County Managers Association Consortium to develop common measurements and benchmarks for local government performance.

- The budget will include funding for the establishment of a Drug Court in 1995.

\$213,570 is earmarked in the unanticipated emergency account for Drug Court seed monies. Currently no other funding is provided in the budget as an application is being filed for a federal grant.

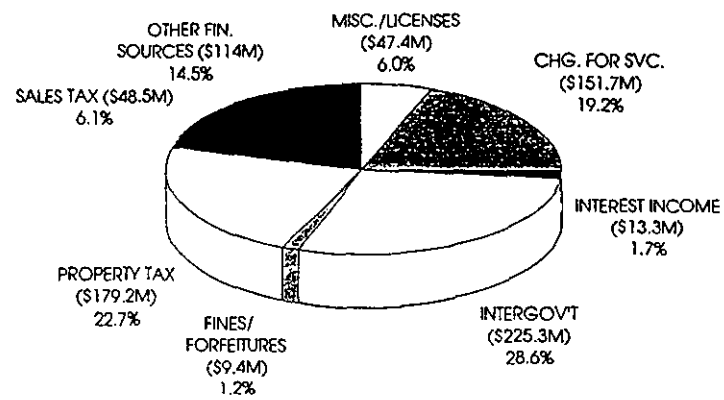
- The 1995 budget will be utilized to coordinate special levies to ensure there is no duplication of services and that the respective levy takes responsibility for all obligations.

The various tax levies are providing direct funding for services in the 1995 budget. In prior years, the general fund was reimbursed for these activities. In 1995, special levies provide direct funding for appropriate services within each levy.

The highlights of the 1995 budget follow.

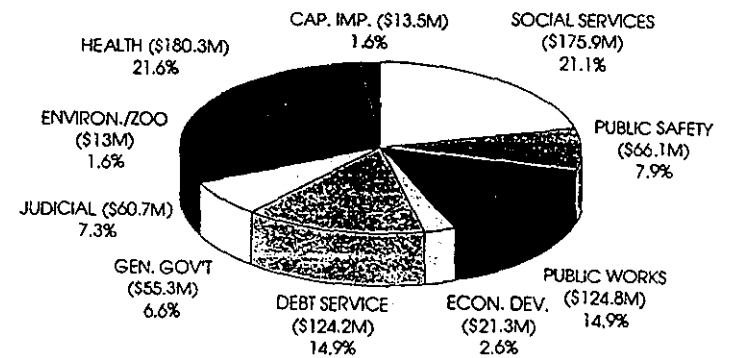
1995 REVENUES

ALL FUNDS TOTAL \$788.8 MILLION



1995 EXPENDITURES

ALL FUNDS TOTAL \$835.1 MILLION



MAJOR GOVERNMENT FUNCTIONS

Judicial

Clerk of Courts
Common Pleas Court
Juvenile Court
Municipal Court
Court of Appeals
Court of Domestic Relations
Public Defender
Probate Court



Environmental Control

Environmental Services
Solid Waste Management
Air Quality Management
Water Quality Management
Soil and Water Conservation



Public Works

Roads and Bridges/County Engineer
Public Works
Metropolitan Sewer District



Public Safety

County Prosecutor
Communication Center
County Sheriff
Emergency Management Agency (EMA)
Hazardous Material Unit (HAZMAT)
County Coroner
Dog and Kennel
CLEAR (Countywide Law Enforcement Applied Regionally)



Social Services

Department of Human Services
Public Assistance
Child Support Enforcement
Children's Services
Senior Services
Family and Children First Council
Veterans Services



MAJOR GOVERNMENT FUNCTIONS

Economic Development

Hamilton County Development Company
JTPA (Job Training Partnership Act Program)
Community Development



Health

State Extension
Tuberculosis Control
Agriculture Activities
Community Mental Health
Board of Mental Retardation and Developmental Disabilities
Indigent Health Care
Drake Center, Inc.
Alcohol and Drug Abuse Services



General Government

County Treasurer
County Recorder
Board of Elections
Regional Planning
Board of County Commissioners
Rural Zoning
Building Inspections
Employee Benefits
Board of Zoning Appeals

County Auditor
Auditor's Computer Center
Real Estate Assessment
Personnel Department
Regional Computer Center
County Administrator
Office Technology
County Buildings
Administrative Services

Debt Service

Bond Retirement - Voted and Unvoted
Stadium Bonds
Bond Retirement - Special Assessment
Note Funds



Parks/Zoo

Zoological Park



Capital Improvements

County Plan
Metropolitan Sewer District



JUDICIAL

Clerk of Courts: Title Administration - The Clerk will open a satellite facility in Western Hamilton County in 1995. Two satellites were opened in 1994: Eastern-Red Bank and Northern-Forest Park. No increase in staffing was required for the additional facilities.

Court of Common Pleas: The budget includes additional funding for two bailiffs, one magistrate, one visiting judge and two reporters to staff two additional courtrooms.

Court of Common Pleas increases their computer budget by \$150,000, which includes costs associated with the transition from the current system to the Court Management System that will be implemented in 1995.

Administration of Justice and Legal Research Funds will be contributing to the capital funding of the Courthouse Security Project.

Juvenile Court: The Juvenile Court's grant for Detention Management ended in FY 1994. This was a \$14,340 grant. In addition, legislative changes have re-directed the Court's \$525,000 Community Corrections grant into a new grant known as Felony Delinquent Care and Custody. Formerly, commitments made by Juvenile Court were paid by the State Department of Youth Services. This new fund was created to address the Department of Youth Services institutional overcrowding. The grant encourages a shift in treatment of felony delinquent youth to the local community. It enables local Juvenile Court Judges to develop and use local programs in lieu of State incarceration for some juvenile offenders.

Under this new grant, Hamilton County will receive a lump-sum monthly allocation based on the number of adjudicated target youth in the County. DYS will deduct 75% of its institutional per diem for each delinquent felony youth sentenced to a DYS facility. Any unspent funds will be available to the County to develop community programs for felony or misdemeanor youth.

Additional positions for Juvenile Court include 52 Youth Center workers to be hired to staff the new detention center scheduled for opening in mid-1995. Two Maintenance supervisors are also included for the new detention facility. Additions at Hillcrest Residential Center include 4 additional workers to provide sick/vacation coverage for the 24-hour facility and 5 new workers to staff an additional cottage.

Municipal Court: Two additional probation officers are included to increase collection of unpaid court costs. The two officers in Municipal Court will be evaluated in June 1995 to determine the effectiveness of their collection efforts. Collections must increase 1% in order for funding to continue after June. There may be some future revenue offset through State authorized fees to provide relief to the General Fund and allow the addition of some probation officers. One additional worker in the Assignment Commissioner's office is also funded. Three additional probation officers were added to meet contract specifications for probation services provided by a private agency. These positions are reimbursed by the private agency.

The Municipal Court's budget reflects an increase of \$400,000 for costs associated with the CHIP (Home Incarceration) Program and the 10-day DUI program. The Talbert House and Turning Point Alternative Incarceration Programs continue to be funded by the Court. However, in 1995 these costs will be reimbursed by the Drake and Indigent Health Care levies, providing relief for the General Fund.

Court of Appeals: During 1994, the status of the Court of Appeals staff changed from County employees to that of State of Ohio workers. That means that there are no FTE's (Full Time Equivalents) for the Court included in this budget. Ten visiting judges formerly funded by Municipal and Common Pleas Courts are now included in the Court of Appeals' budget. These judges hear cases on an as-needed basis and their per diem allowance is included in the budget.

Court of Domestic Relations: Two additional administrative secretaries, one clerk and one data entry specialist are included for the Court of Domestic Relations to accommodate additional Uniform Reciprocal Enforcement Act (URESA) casework generated by the Child Support Enforcement Agency (CSEA). These positions are reimbursable by CSEA.

Public Defender: The Public Defender will sponsor a continuing education seminar in 1995 for attorneys. This positive initiative will generate approximately \$10,000 for the General Fund and will provide a training opportunity for the legal community.

Probate Court: Victims of Domestic Violence - The Court continues to collect marriage license fees and remits a portion of the proceeds to the Alice Paul House for Battered Women. The 1995 contribution is expected to be \$105,400.

Due to law changes, Probate workload is becoming more complex. Smaller estates are being presented and these cases are more labor intensive and time consuming. This may result in requests for additional staffing during 1995.

PUBLIC WORKS

County Engineer: The County Engineer adds part time positions and a Clerical Specialist in the 1995 budget. These increase the departmental staffing level from 199.25 to 200.85 full-time equivalents. The Engineer's budget includes \$4.0 million for resurfacing roads and guard rail projects throughout the County.

Public Works: In 1994, Water Rotary received funding from the State of Ohio for the fire hydrant replacement program. This funding will continue into 1995 and results in the reduction of the General Fund subsidy for 1995. Other fund revenue includes a surcharge from the Cincinnati Water Works which will help support the expansion of the water system into Western Hamilton County.

The Public Works Department will operate all programs in 1995 without additional staff. A geotechnical engineer was added during 1994 to increase departmental effectiveness and to respond to increased requests for earth movement review. Pursuant to an agreement with the Soil and Water District, the District will reimburse Public Works for salary and benefits associated with this position.

Metropolitan Sewer District(MSD): The budget provides for a 6% rate increase in 1995 to avoid larger increases in future years and in anticipation of continued large capital programs. There is sufficient debt coverage for calendar year 1995 based on projected income and expenditures for the budget year.

The Wesselman Road Sewer project is scheduled to begin in 1995. This is the first sewer project undertaken by MSD in the unsewered areas of Western Hamilton County.

Included in the \$98.0 million budget are 774 authorized positions. This is a reduction from the 796.5 approved in the 1994 budget. Reductions represent 1994 authorized but vacant positions.

The City of Cincinnati's budget anticipates that during 1995 MSD will take over management of the Stormwater Management Utility. If this occurs the City will fully reimburse the MSD for any costs incurred in the administration of this City program. The City Manager has agreed that this will not occur until an agreement has been worked out between Hamilton County and the City of Cincinnati. Revenue and expenditures associated with this operation do not appear in this budget.

ENVIRONMENTAL CONTROL

Department of Environmental Services (DOES): Staffing for DOES increases from 51.50 approved in 1994 to 56.75 for 1995 and includes three additional Environmental Compliance Specialists, one Community Specialist and two additional Environmental Technicians and a reduction of .75 FTE's in the intern program. The Environmental Compliance Specialists will inspect facilities and issue permits in order to enforce compliance with regulations. The Environmental Technicians will monitor ambient air quality, gather data and maintain equipment. The Community Specialist provides educational and technical assistance to communities in developing solid waste management plans and reduction/recycling programs.

Soil and Water Conservation: The Soil and Water Conservation District plans to fill one additional inspector position in 1995. This position is partially funded by the General Fund and partially by the State of Ohio. This position was approved in 1994 but remained vacant.

PUBLIC SAFETY

Prosecutor: The Prosecutor's staffing level increases by 14 positions over the 1994 authorized complement. The budget includes additional funding for a legal secretary, two Children's Services attorneys, an assistant systems analyst, a civil attorney, six victim's witness advocates and two CSEA lien/foreclosure specialists. One juvenile court attorney was added during 1994.

The Prosecutor's budget also includes funding for a contract with Women Helping Women.

Court Delay Reduction (Prosecuting Attorney's Diversion Program)- This program, implemented in 1994, increased staffing in 1994 with the addition of a caseworker from Pretrial Services and a coordinator's position. The Program is designed to divert first-time, eligible offenders who are either charged or suspected of certain felony or misdemeanor crimes to a program that will help determine the source of the problems which caused the offender to be involved in the Criminal Justice System, and provide direction as to how to correct these problems. An offender is placed in this quasi-probationary program for a period of twelve to thirty-six months. After a successful completion of this program, charges are dismissed against the defendant, thus avoiding the stigma of a felony conviction on an individual.

This program is being funded through a grant from the State of Ohio with matching contribution from Hamilton County of approximately 25%. It will also receive revenue from administrative fees collected from participants of this program. It is hoped that if future State funding is not continued, the administrative fees collected will be sufficient to support this program.

Communication Center: The staffing level in the Communication Center increased 1 position in 1994 to a total of 81. The Center is budgeted to receive a General Fund subsidy of \$325,000 for operations. 1995 is the last year of General Fund subsidy of Center operations. Subsidy of Capital Improvement Plan items will continue even though further clarification of items to be included in the Capital Improvement Plan requires policy consideration.

The Telecommunications budget includes \$400,000 for a Wide Area Network (WAN) for the County and \$800,000 for a new County-wide phone system. If, after bidding occurs, sufficient funding is not available for contracted phone activity during 1995, additional funding will be recommended through appropriation of unappropriated surplus of the General Fund. It is anticipated that the project will be completed in 1996.

Sheriff: Central Warrant I.D. - One position added for a total of 36.

Patrol - Two additional officers are added, one in Anderson Township and one in Columbia Township to bring the total patrol staff to 49. The additional cost of these officers will be reimbursed through contracts with the townships.

The Sheriff added three positions in the Child Support Division and two new court officers were added in 1994 as part of the Courthouse Security Project. Four new positions are added in the 1995 budget: an assistant data processing manager, two officers for Courthouse security and a safety officer.

The Sheriff's budget includes a decrease of \$300,000 in funding for the food service contract for prisoners. This decrease is due to securing a more favorable contract for 1995.

Emergency Management Agency (EMA): Staff reductions made during 1994 are restored in the 1995 Budget. Positions approved in 1994 were not fully staffed due to a shortage in fund balance. This activity continues to receive a General Fund subsidy.

Coroner: The County Coroner will operate all programs in 1995 without additional staff.

County Law Enforcement Applied Regionally (CLEAR): CLEAR will be funding a number of capital projects including \$1.1 million for the Jail Management System, \$252,000 for a file net for the Sheriff, \$30,000 for a Coroner's ballistic system, \$39,000 for an upgrade of the Automated Fingerprint Identification System and \$640,000 for Hamilton County police agencies to replace outdated computers.

SOCIAL SERVICES

Department of Human Services: During 1994 a reorganization effort was undertaken by the entire Human Services Department. Positions were eliminated and supervision shifted to gain better efficiencies. In addition to a reorganization of positions, DHS has now reorganized all programs to better account for services delivered.

Bureau of Support/Child Support Enforcement Agency: The largest program issue facing CSEA during 1995 will be the implementation of the Support Enforcement Tracking System (SETS). Hamilton County has been selected to be the SETS metropolitan pilot county. This will place increased demands on CSEA staff as there are many initiatives which need to take place to ensure a successful conversion. It is anticipated that when SETS is fully operational in mid-1995, CSEA staff will be reduced.

In 1994, 140,000 backlogged CSEA cases were worked and completed. The majority of these cases now are active and must be worked until the arrearage is eliminated or the non-supporting parent dies.

The General Fund contribution to the CSEA(Child Support Enforcement Agency) operation is reduced from \$1.5 million in 1994 to a funding level of \$0 for 1995. CSEA intends to use carryover monies and one time State funding during 1995. The General Fund subsidy without use of one time resources is estimated to be \$3.5 million.

Public Assistance: Adult Protective Services (APS) will utilize Senior Services Levy carryover funds in 1995 to continue existing services. For future budgets, all revenue within Community Services Division will be reviewed to determine whether programs can continue at current levels.

Ohio Works Program (OWP) is expected to serve fewer clients in 1995 due to staff reductions. This should not impact the effectiveness of services, as OWP controls the number of clients recruited. Staff is being reduced in 1995 as a result of a low priority ranking of all Community Services programs and available funding.

The General Fund contribution to the Public Assistance Fund is reduced from \$8.8 million in 1994 to \$6.6 million in 1995. Public Assistance will also use carryover funds cuts to accommodate this reduction.

Children's Services: Twenty five new positions are included in the 1995 budget. Fifty-two additional children's services workers were requested by this division of the Department of Human Services. By adding new workers, this division will continue to work toward the national average of 15 cases per worker. The non-approved positions may be reconsidered later in 1995 as part of a "workers' support package". This package would also include salary enhancements to encourage workers to remain within the Children's Services Division and to purchase equipment. The workload and demand will be reassessed during 1995 to determine the need for the worker support program as outlined above.

Children's Services will be working with Alcohol and Drug Addiction Services (ADAS) staff to develop a request for proposal (RFP) to manage substance abuse programs. ADAS can use local dollars as the medicare match for eligible clients. ADAS will contract with agencies to provide these services to families. Juvenile Court will be included in the plan to determine the type and number of referrals to these programs. ADAS will maintain the level of service for lower cost than Children's Services and will efficiently manage the programs using its ability to negotiate with Medicaid to insure payment, and will provide coordinated services to the agency. The savings through contracting with ADAS will be used to fund other Children's Services activities.

The overall funding level for Children's Services exceeds the original levy plan because spending is higher. However, there has been an increase in revenue to offset the increased costs with a net result of a \$10 million projected balance at the end of 1996, the last year of the current levy. This fund balance exceeds the projected levy plan fund balance remaining at the conclusion of 1996. This condition could adversely impact the sizing of a new levy since some of the additional revenues generated were one time.

Additional demands are being made on the Children's Services levy due to the costs associated with "red-flagged cases". Red-flagged cases involve: parents with diagnosed psychotic disorders who are non-compliant with treatment and have one or more children under 8 years of age; or cases in which the agency has previously sought or obtained a child's permanent commitment; or cases in which a child is under age 8 or any age child who is mentally or physically impaired and the parent has two or more of the following characteristics: substance abuse problem and non-compliant with treatment, mental retardation or involvement in an on-going situation resulting in domestic violence.

Children's Services has "red-flagged" 257 cases(630 children) for service. These cases require additional referral for services, a minimum number of weekly visits, contacts with service providers, face-to-face consultations with the Prosecutor and potential court filings. These cases not only place additional demands on staff

but can result in additional costs of \$750,000 for the County.

Senior Services Tax Levy: Due to the revenue generated by the Senior Services Levy, the Council on Aging has had to tighten the eligibility requirements for participants. Resources are being allocated according to more stringent guidelines, due to the response from residents for assistance.

Family and Children First Council: Family and Children First Council will continue to provide information to families and agencies and coordinate services for children.

Veteran's Services Commission: The Veteran's Services Commission will operate all 1995 programs without adding to the current staff of 8.

ECONOMIC DEVELOPMENT

Hamilton County Development Company: The subsidy for the Hamilton County Development Company(HCDC) has been increased to \$125,000 from the 1994 funding level of \$75,000. During 1995, HCDC will begin the process of functioning as the County's Office of Economic Development. This change requires a 3 year commitment with increased levels of funding required in 1996 and 1997. HCDC will continue to provide economic development services and will be more directly involved in development activities.

JTPA: One of the grants operated by JTPA has been selected as the pilot program for the County's grants accounting project. Eventually, all grants will be handled in a method that recognizes the fiscal year of the grant rather than the County's fiscal year, which is based on the calendar year.

Discussions are underway with the City of Cincinnati regarding a proposal to merge the City's JTPA with the County's agency. This merger would result in a structure that better serves the citizens of the County.

Community Development: Programs operated by Community Development will operate in 1995 without an increase in staff.

HEALTH

Tuberculosis Control: During 1994 the Medical Director became a part-time employee rather than remain under contract. Funding for a local area computer network is included.

Community Mental Health: In 1995, through a contractual agreement with Children's Services, Community Mental Health will be paying for residential treatment and therapeutic foster care for children. A small portion of these costs were funded by Mental Health in 1994. A total of \$7.5 million will be funded in 1994 and 1995. General Fund mental health costs for the Sheriff, Detention, and Hillcrest Juvenile Center will be reimbursed by Community Mental Health.

Board of Mental Retardation/Developmental Disabilities: Eighteen additional positions are included in the budget to meet the increasing demands by clients served by the agency. The agency will be moving to larger quarters early in 1995 in order to better serve clients. Programs operated by MRDD continue to be responsive to client demands and operate within the levy plan. A 2.73 mill replacement levy for the Board was approved by the electorate on November 8th, 1994. This levy will fund the needs of the Board for a five-year period beginning in 1995.

Indigent Health Care: Proceeds from the levy continue to provide health care to indigent County residents at University and Children's Hospitals. As in previous years, the levy will support the operations of the Tuberculosis Control Department. The budget assumes a continuation of funding from the Care Assurance Program. This continued funding allows additional programs formerly funded by the General Fund to be funded by the levy. Additional demands will be placed on the levy due to cutbacks in the Health Department programs operated by the City of Cincinnati's Board of Health. If neighborhood clinics are not available, patients often visit the University of Cincinnati Hospital Emergency Room for services.

Drake Health and Hospitalization Levy: The 1995 budget contains funding from the Drake levy for the Jail Alternative (ADAPT), the Turning Point program, the 10-day DUI program and the Women's Residential Probation Program.

Alcohol and Drug Abuse Services (ADAS): A Utilization Director was added during 1994 to administer the Alcohol and Drug Abuse Prevention Treatment Program.

GENERAL GOVERNMENT

The following departments have no new staff funded for 1995: Administrative Services, Board of Elections, County Commissioners and Treasurer.

Due to transfers within the departments and transfers to other funding sources, the staffing levels for the Recorder and Auditor are reduced by 3 and 4.45 positions respectively. These changes were made during 1994 and are reflected in the FTE's for 1995.

Treasurer: In 1994, 11% of General Fund salaries in the Treasurer's office were charged to the Delinquent Tax Assessment and Collection Fund. In 1995, this percentage has been increased to 15% to more realistically represent the portion of staff time spent on Delinquent Tax Assessment and Collection. This reallocation will provide additional relief to the General Fund.

Recorder: The Recorder's budget reflects reduced funding in contracts of \$216,000 from the 1994 estimate of spending. The Recorder implemented an imaging project in 1994 that will not recur in 1995.

Board of Elections: The Board of Elections' budget includes funding for temporary help for the 1995 elections. As this is an off-year election, there is a reduction of \$150,000.

Rural Zoning/Board of Zoning Appeals: Rural Zoning and Board of Zoning Appeals will share a secretary during 1995. This is a change from the 1994 shared arrangement between Building Inspections and Board of Zoning Appeals.

Building Inspections: Funding is included for three permit specialists working 40 hour weeks. Currently these employees work a 35 hour week. This change is being made to better address time demands on the building inspectors.

An additional inspector is included to increase overall productivity and meet the standard of 6 inspections per day per inspector.

County Buildings: Two new positions are funded for County Buildings. A Safety Officer is included to ensure that the County is in compliance with new federal regulations (especially ADA and OSHA requirements), to facilitate disposal of bio-hazardous materials and to test/inspect elevators. An additional painter is also funded.

Auditor: The Auditor's budget reflects an increase of \$175,000 for computer services. This payment to the Auditor's Computer Center, a restricted fund, was previously funded from the Real Estate Reappraisal fund but is no longer available due to changes in the State Tax Commissioner's regulations. An additional \$160,000 is budgeted from the General Fund for the payroll services contract. General fund departments utilizing the Auditor's Computer system are budgeted an additional \$62,800 to fund their share of the Auditor's system.

Real Estate Assessment - The budget is down from the 1994 appropriation by \$260,000 due to changes in the State Tax Commissioner's regulations regarding the expenditure of real estate assessment fund monies, resulting in greater cost to the General Fund. Several transfers occurred in this fund that result in a decrease in FTE's of 4.45.

Auditor's Computer Center - In 1995, General Fund and restricted funds will be charged for services provided by the computer center.

Benefits - There is a significant change in funding levels for Public Employees Retirement System(PERS). The increase of \$1.0 million is due to the 3% cost of living adjustment, funding for 84.10 new positions within the General Fund and implementation of a new countywide classification and pay plan.

Personnel Department: Included in the County Personnel Department budget is an additional trainer to assist the training manager in meeting the increasing demands for County-wide training.

County Administrator: The County Administrator adds a net of 2.0 positions over 1994 due to the addition of a part time person for the Board of Revision, a full time Assistant to the County Administrator, and a Receptionist hired during 1994. One-half of the Labor Relations Manager's salary is shifted from the Personnel Department to the Administrator. The Administrator's budget also contains funding for an on-going intern program with participants to be drawn from various County departments.

The budget includes funding for the General Fund's portion of Judgement and Claims in the amount of \$250,000 plus \$25,000 for an actuarial study to determine the funding requirements for the Judgement and Claims Reserve Account.

\$2.3 million is set aside for technology. The Information Processing Advisory Committee(IPAC) reviewed all General Fund requests and recommended funding based on ranking and available dollars.

Downtown Council Inc.(DCI)- DCI will be funded at a level of \$200,000 for each of the next three years. The data presented by this organization regarding downtown retail sales indicate that sales have dropped since 1983 to a level that impacts the General Fund sales tax collection by approximately \$1 million revenue lost annually. In addition, downtown worker spending is significantly lower than the national average. DCI predicts a \$1.5-2.0 million annual return on investment. The revenue would be derived from increased sales taxes and resulting increased real estate taxes as downtown locations become more viable and market values increase.

DEBT SERVICE

Funding for interest and principal payments for all County issues is contained in the debt service funds. For the first time, all payments will appear in these funds including those issues funded with Bond Anticipation Notes (BANS), which previously were paid from the note funds.

Hamilton County maintains an Aa rating by Moody's Investors Service. The 1995 General Fund budget continues to have \$15.0 million in reserve and ongoing revenues in excess of expenditures. As future borrowings are reviewed by Moody's it is hoped that the Aaa rating maintained by the County for many years until 1993 will again be attained.

PARKS/ZOO

The Zoo continues to use levy proceeds to fund operations and capital projects.

CAPITAL IMPROVEMENTS

County CIP: The 1995-1999 Capital Improvement Plan (CIP) includes nineteen projects at a total estimated cost of \$177.2 million. Included in the plan are 9 projects that have been previously approved by the Board. Phase II of the Courthouse remodeling has been restored to the plan after an extensive analysis in 1994. Funding for \$29.2 million of new projects are now included in the debt service numbers.

Metropolitan Sewer District: The Sewer District's CIP totals \$13.5 million. The CIP covers the cost of design or study for 1995 projects, design cost increases for existing projects, funding for emergency sewer repairs, Rainfall Derived Inflow and Infiltration Work-System Wide and increases in current total project costs for existing projects. The CAGIS migration project has been removed from the CIP and placed in the operating budget.

HAMILTON COUNTY OHIO

Valuation and Millage Amounts 1994/1995

Listed below are the assessed valuations and millage amounts for some of the major cities, villages and townships in the County. The assessed valuations include residential/agricultural, commercial/industrial and public utility properties and represent 35% of the true value for assessment purposes.

Major Cities and Villages	<u>1994 Valuation</u>	<u>Millage 1994</u>	<u>1995 Valuation</u>	<u>Millage 1995</u>
Cincinnati	4,001,045,180	11.46	3,991,444,460	11.46
Blue Ash	452,149,320	3.08	467,060,270	3.08
Indian Hill	415,068,030	0.96	421,764,800	0.96
Sharonville	311,404,760	0.00	325,573,570	0.00
Springdale	302,812,150	3.08	315,236,990	3.08
Montgomery	233,225,520	9.15	246,974,470	9.15
Forest Park	242,609,520	8.01	246,633,870	8.01
Norwood	205,854,030	11.40	210,220,630	11.40
Evendale	146,550,810	3.34	146,667,200	3.34

Townships	<u>1994 Valuation</u>	<u>Millage 1994</u>	<u>1995 Valuation</u>	<u>Millage 1995</u>
Anderson	788,132,040	11.18	803,910,360	11.18
Green	777,743,330	7.06	797,886,060	8.81
Colerain	656,025,020	12.34	683,260,080	12.34
Springfield	413,696,970	12.30-15.87	415,487,550	9.80-15.67
Sycamore	400,108,468	5.87-7.60	406,814,440	5.87-7.60

Source: County Auditor

HAMILTON COUNTY OHIO

Valuation and Millage Amounts 1994/1995 Tangible Personal Property Tax

Listed below are the assessed valuations and millage amounts for some of the major cities, villages and townships in the County. The assessed valuations include tangible property used in business such as, machinery, equipment and inventories and represent 25% of the true value for assessment purposes.

Major Cities and Villages	<u>1994 Valuation</u>	<u>Millage 1994</u>	<u>1995 Valuation</u>	<u>Millage 1995</u>
Cincinnati	675,662,009	11.46	672,466,430	11.46
Evendale	265,419,394	3.34	241,612,160	3.34
Blue Ash	175,156,050	3.08	177,464,250	3.08
Sharonville	113,365,934	0.00	112,648,670	0.00
Springdale	83,902,700	3.08	80,085,980	3.08
Norwood	49,402,996	11.40	46,224,160	11.40
Forest Park	26,044,750	8.01	27,434,960	8.01
Montgomery	17,825,650	9.15	17,526,440	9.15
Indian Hill	426,700	0.96	502,230	0.96

Townships	<u>1994 Valuation</u>	<u>Millage 1994</u>	<u>1995 Valuation</u>	<u>Millage 1995</u>
Colerain	63,953,810	12.34	64,354,450	12.34
Sycamore	54,941,140	5.87-7.60	54,061,050	5.87-7.60
Anderson	38,054,070	11.18	39,238,410	11.18
Green	20,641,891	7.06	21,032,540	8.81
Springfield	14,038,988	12.30-15.87	14,758,460	9.80-15.67

Source: County Auditor

1995 LOCAL GOVERNMENT PROPERTY TAX REVENUE

Distribution of Property Tax Dollars *

House Value	County General Fund	County Parks	Drake Center	Children's Services	Indigent Health Care	Mentally Retarded	Mental Health
voted millage	2.26	1.03	1.95	1.62	4.73	2.73	1.99
effective millage	2.26	0.748	0.1401	1.431	2.182	1.439	1.065
\$50,000	39.55	13.09	2.45	25.04	38.19	25.18	18.64
\$75,000	59.33	19.64	3.68	37.56	57.28	37.77	27.96
\$100,000	79.10	26.18	4.90	50.09	76.37	50.37	37.28
\$125,000	98.88	32.73	6.13	62.61	95.46	62.96	46.59
\$150,000	118.65	39.27	7.36	75.13	114.56	75.55	55.91
\$175,000	138.43	45.82	8.59	87.65	133.65	88.14	65.23
\$200,000	158.20	52.36	9.81	100.17	152.74	100.73	74.55
\$250,000	197.75	65.45	12.26	125.21	190.93	125.91	93.19

Levies in bold are contained in the County's budget.

* The distribution amounts listed above include 87.5% of the amount paid by the residential taxpayer and 12.5% reimbursed by the State of Ohio.

Amounts for both School District and Municipal/Township are calculated based on the mean millage for cities/townships/villages within the County.

Corp/Twp Rates range from \$ 0-25.38. The rate for the City of Wyoming is used as the mean millage for purposes of calculation.

Schools Rates range from \$ 32.06-68.97. The rate for Reading City School District is used as the mean millage.

** Residents of Hamilton County outside the limits of the City of Cincinnati and Northwest School Districts pay millage for the support of the Great Oaks Joint Vocational School District. Residents of the Northwest Cincinnati Public School Districts do not pay this millage.

THE FOLLOWING PAGE IS PART OF THE PROPERTY TAX CALCULATION SHEET

1995 LOCAL GOVERNMENT PROPERTY TAX REVENUE

Distribution of Property Tax Dollars *

CLEAR	Bond Retirement	Zoo	Senior Services	School District	JVS **	Corp/Twp.*	TOTAL
0.54	0.26	0.45	1.00	43.30	2.70	10.00	74.56
0.244	0.21	0.314	0.887	21.77	2.00	11.62	46.31
4.27	3.68	5.50	15.52	380.98	35.00	203.35	\$810.43
6.41	5.51	8.24	23.28	571.46	52.50	305.03	\$1,215.64
8.54	7.35	10.99	31.05	761.95	70.00	406.70	\$1,620.85
10.68	9.19	13.74	38.81	952.44	87.50	508.38	\$2,026.07
12.81	11.03	16.49	46.57	1,142.93	105.00	610.05	\$2,431.28
14.95	12.86	19.23	54.33	1,333.41	122.50	711.73	\$2,836.49
17.08	14.70	21.98	62.09	1,523.90	140.00	813.40	\$3,241.71
21.35	18.38	27.48	77.61	1,904.88	175.00	1,016.75	\$4,052.13

TAX COLLECTIONS ARE BASED ON 35% OF PROPERTY'S TRUE VALUE. MILLAGE IS APPLIED TO EACH \$ 1,000 OF VALUATION.

Taxes due above for residential property are reduced by a reduction factor set by the State. Reduction factors in Hamilton County for residential/agricultural property range from .151973 to .443863.

THIS FINANCIAL COMPARISON IS BASED ON MEAN RATES AND SHOULD BE USED FOR INFORMATIONAL PURPOSES ONLY. IT SHOULD NOT BE USED FOR ACTUAL CALCULATION OF ANY PROPERTY TAX BILL.

HAMILTON COUNTY, OHIO

MISCELLANEOUS STATISTICS

Date of Incorporation	1790
Form of Government	3 Member Board of Commissioners
County Seat	Cincinnati, Ohio
Area	414 Square Miles
Miles of Maintained Roads	504
Population	866,228
Number of County Parks	16
Number of Library Branches	43
Number of Volumes in Libraries	4,423,432
Number of Full Time Employees(authorized)	6,035
Number of Sheriff Patrol Stations	4

Hamilton County Population by Census Year

	<u>Total</u>	<u>Unincorporated Areas</u>
1950	723,952	80,979
1960	864,122	165,381
1970	924,017	240,525
1980	873,224	260,397
1990	866,228	274,353

The Cincinnati Metropolitan area was voted the most liveable area in the United States for 1993 by *Places Rated Almanac*. *Places Rated* looked at ten categories: cost of living, job outlook, housing, transportation, education, health care, crime, the arts, recreation and climate. Out of 343 U.S. and Canadian metropolitan cities studies, the Greater Cincinnati area was found to have the highest average of the ten categories.

